

ABSTRAK

Tujuan dari penelitian ini untuk menganalisis dan menguji pengaruh *corporate social responsibility* (CSR), ukuran perusahaan dan *sales growth* terhadap profitabilitas pada perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia. Populasi dalam penelitian ini adalah perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia periode 2013-2017. Teknik pengambilan sampel menggunakan metode *purposive sampling* yang berjumlah 10 perusahaan *food and beverage*.

Berdasarkan hasil analisis regresi linear berganda dengan tingkat signifikansi 5% maka hasil penelitian ini menyimpulkan : (1) *Corporate Social Responsibility* (CSR) berpengaruh signifikan terhadap profitabilitas perusahaan pada perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia dengan nilai signifikansi $0,000 < 0,05$ (2) Ukuran perusahaan yang diukur menggunakan *size* berpengaruh signifikan terhadap profitabilitas perusahaan pada perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia dengan nilai signifikansi $0,000 < 0,05$ (3) *sales growth* tidak berpengaruh signifikan terhadap profitabilitas perusahaan pada perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia dengan nilai signifikansi $0,263 > 0,05$.

Kata Kunci : *Corporate Social Responsibility*, Ukuran Perusahaan, *Return On Asset*



ABSTRACT

This research aimed to analyze and evaluate the effect of corporate social responsibility (CSR), firm size and sales growth on the probability of Food and Beverage companies which were listed on Indonesia Stock Exchange. While, the population was Food and Beverage companies which listed on Indonesia Stock Exchange 2013-2017. Moreover, the sampling collection technique used purposive sampling, in which there were ten Food and Beverage companies as sample. Based on the result of multiple linear regression analysis with a significance of 5%, it concluded: (1) Corporate Social Responsibility (CSR) had significant effect on the company probability of Food and Beverage companies which were listed on Indonesia Stock Exchange with significance of $0,000 < 0,05$ (2) The firm size which was measured by size had significant effect on the company probability of Food and Beverage companies which were listed on Indonesia Stock Exchange with significance of $0,000 < 0,05$ (3) the sales growth had insignificant effect on the company probability of Food and Beverages companies which were listed on Indonesia Stock Exchange with significance of $0,263 > 0,05$.

Keyword: corporate social responsibility, firm Size, return on asset



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